

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

IN RE:

BAXLEY CORPORATION, LLC

DEBTOR

CASE NO:

22-00397-5-DMW

CHAPTER 7

**NOTICE OF FIRST APPLICATION FOR INTERIM COMPENSATION OF  
ACCOUNTANT**

James B. Angell, Chapter 7 Trustee in the above referenced case (“Trustee”) has filed papers with the Court to apply for interim compensation for Williams Overman Pierce, LLP (“Accountant”) in this case.

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

If you do not want the court to allow the application, or if you want the court to consider your views on the application, then on or before **October 31, 2022**, you or your attorney must file with the court, pursuant to Local Rule 9013-1 and 9014-1, a written response, an answer explaining your position, and a request for hearing at:

Clerk, U.S. Bankruptcy Court  
Eastern District of North Carolina  
PO Box 791  
Raleigh, North Carolina 27602

If you mail your response to the court for filing, you must mail it early enough so the court will receive it on or before the date stated above.

You must also mail a copy to:

Brian C. Behr, Esquire Bankruptcy Administrator 434 Fayetteville Street, Suite 640 Raleigh, NC 27601	James B. Angell Chapter 7 Trustee P.O. Box 12347 Raleigh, NC 27605
Bill Kroll Everett Gaskins Hancock, LLP 220 Fayetteville Street #300 Raleigh, NC 27601	George M. Oliver Po Box 1548 New Bern, NC 28563

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the application and may enter an order granting that relief.

DATED: October 7, 2022

s/James B. Angell

James B. Angell, Chapter 7 Trustee  
Howard, Stallings, From, Atkins,  
Angell & Davis, P.A.  
State Bar No. 12844  
P.O. Box 12347  
Raleigh, NC 27605  
Telephone: (919) 821-7700  
Facsimile: (919) 821-7703  
jangell@hsfh.com

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**FIRST APPLICATION FOR INTERIM COMPENSATION OF ACCOUNTANT**

Now comes James B. Angell, Chapter 7 Trustee (“Trustee”), by and through undersigned counsel, and hereby moves the Court for approval of the Application for Payment of Accountant, Williams Overman Pierce, LLP (“Accountant”) as Accountant in this case seeking payment of fees and expenses. In support thereof, he respectfully represents to the Court:

1. This matter is a core proceeding pursuant to 28 U.S.C. §157, and the Court has jurisdiction pursuant to 28 U.S.C. §§151, 157 and 1334. The Court has the authority to hear this matter pursuant to the General Order of Reference entered August 3, 1984, by the United States Bankruptcy Court for the Eastern District of North Carolina.
2. In the course of the affairs of the bankruptcy estate, it became necessary for the Trustee to obtain the services of an Accountant. On March 4, 2022, the Trustee filed an Application to Employ Williams Overman Pierce, LLP as Accountant in this case. An order was entered allowing employment on March 24, 2022.
3. The Accountant was employed to perform the following professional services:
  - a. To review and prepare tax returns of Baxley Corporation, LLC and Baxley Leasing, LLC; and
  - b. To serve as an expert witness on request by the Trustee.
  - c. To perform any other accounting services for the Trustee as may be necessary in this Chapter 7 proceeding.
4. This is the first application for payment of the Accountant in this case.
5. The Trustee seeks to make payments to Accountant for the period of March 14, 2022, through September 27, 2022. The total payment of fees sought is \$5,080.00. A copy of the billing worksheet is attached as Exhibit A.
6. The credentials for Williams Overman Pierce, LLP are attached hereto as Exhibit B.

7. The services rendered by Accountant were necessary and of substantial value to the bankruptcy estate. The amount sought is fair and reasonable for the services rendered.

WHEREFORE, it is hereby respectfully requested that Williams Overman Pierce, LLP., Accountant for the James B. Angell, Chapter 7 Trustee in the above referenced case be allowed reimbursement of fees in the amount of \$5,080.00 and for such other relief as is just and proper.

DATED: October 7, 2022

s/James B. Angell  
James B. Angell, Chapter 7 Trustee  
Howard, Stallings, From, Atkins,  
Angell & Davis, P.A.  
State Bar No. 12844  
P.O. Box 12347  
Raleigh, NC 27605  
Telephone: (919) 821-7700  
Facsimile: (919) 821-7703  
jangell@hsfh.com

WILLIAMS OVERMAN PIERCE LLP						
Billing Worksheet By Service Code						
For Accounting period dates:None, For Transaction dates:1/1/2020 - 9/30/2022						
0203529 - Baxley Corporation, LLC						
Subcategory	Service Code	Date	Staff	Rate	Hours	WIP
01065	Partnership Tax Returns (10650)	3/14/2022	Potter, Kristen (PotterK)	250.00	0.40	100.00
Internal note: Prep & file 2021 extensions						
01065	Partnership Tax Returns (10650)	5/4/2022	Golden, Edward (GoldenE)	275.00	0.50	137.50
Invoice desc: review files received, prep needs list						
01065	Partnership Tax Returns (10650)	5/16/2022	Golden, Edward (GoldenE)	275.00	0.40	110.00
Invoice desc: correspondence w/ Kevin Shoaff, review files received						
07200	NC/Other States Correspondence (72001)	6/6/2022	Golden, Edward (GoldenE)	275.00	0.40	110.00
Invoice desc: re NC payroll notices, emails w/ trustee						
01200	Payroll Tax Returns (12000)	6/29/2022	Golden, Edward (GoldenE)	275.00	0.30	82.50
Invoice desc: review payroll files received, email w/ trustee office						
01065	Partnership Tax Returns (10650)	7/11/2022	Golden, Edward (GoldenE)	275.00	1.20	330.00
Invoice desc: re IRS letters, prep Forms 8979 to change representative for tax years 2018-2019; emails w/ trustee						
01065	Preparation (10653)	8/2/2022	Gray, Jordan (GrayJ)	165.00	2.00	330.00
Internal note: Setup TB, preparation of 2021 tax files						
01065	Partnership Tax Returns (10650)	8/4/2022	Golden, Edward (GoldenE)	275.00	0.50	137.50
Invoice desc: review payroll files received, email						
01065	Partnership Tax Returns (10650)	8/22/2022	Golden, Edward (GoldenE)	275.00	0.30	82.50
Invoice desc: re PPP loan forgiveness, review files, email w/ trustee						
08000	Client Services-Other(describ) (80000)	8/23/2022	Boyd, Jessica (BoydJ)	215.00	0.50	107.50
Internal note: PPP forgiveness; setup engagement						
08000	Client Services-Other(describ) (80000)	8/23/2022	Golden, Edward (GoldenE)	275.00	0.80	220.00
Invoice desc: re PPP loan forgiveness & ERC, emails, tel conv w/ trustee						
01065	Partnership Tax Returns (10650)	8/26/2022	Golden, Edward (GoldenE)	275.00	0.30	82.50
Invoice desc: correspondence with Robert Nordlander CPA						
01065	Partnership Tax Returns (10650)	8/30/2022	Golden, Edward (GoldenE)	275.00	0.80	220.00
Invoice desc: conference call w/ Robert Norlander CPA						
01065	Preparation (10653)	9/6/2022	Gray, Jordan (GrayJ)	165.00	5.50	907.50
Internal note: preparation of 2021 1065 return.						
01065	Review (10654)	9/7/2022	Potter, Kristen (PotterK)	250.00	2.30	575.00
Internal note: Tech review						
01065	Preparation (10653)	9/8/2022	Gray, Jordan (GrayJ)	165.00	1.50	247.50
Internal note: update tax returns per review notes						
01065	Review (10654)	9/12/2022	Potter, Kristen (PotterK)	250.00	1.30	325.00
Internal note: review updated tax returns, workpapers						



**Williams Overman Pierce, LLP**  
**Biographical Information**

**Edward A. Golden, CPA**

Edward A. Golden, a partner in the Raleigh office, joined Williams Overman Pierce, LLP in May 2007. Edward graduated from University of Stony Brook in New York in 1999 with a Bachelor of Science degree in business management and then graduated from C.W. Post University in New York in 2000 with a Masters of Science degree in accounting. Edward's primary focus at the firm is in taxation. Prior to joining Williams Overman Pierce, LLP, Edward worked for a CPA firm in New York.

Edward is a licensed CPA in New York and North Carolina, and is a member of the AICPA, NYS Society of Certified Public Accountants, the NC Association of Certified Public Accountants and the American Bankruptcy Institute.

**Kristen Potter, CPA, CVA**

Kristen Potter joined Williams Overman Pierce, LLP in August 2011. Kristen graduated from East Carolina University where she earned a Bachelor of Science in Business Administration with a concentration in accounting in 2009 and a Master of Science degree in accounting in 2011. Kristen's primary areas of concentration are in tax and business valuation.

**Jessica Boyd, CPA**

Jessica Boyd joined Williams Overman Pierce, LLP in January 2020 as a senior accountant and is currently a supervisor. Jessica graduated from East Carolina University where she earned a Bachelor of Science degree in accounting in 2017. Prior to joining the firm, Jessica worked for another accounting firm in North Carolina. Jessica's primary focus is in tax and assurance services.

**Jordan Gray, CPA**

Jordan Gray joined Williams Overman Pierce, LLP in January 2021 as an intern and is currently a staff accountant. Jordan graduated from University of North Carolina at Greensboro where she earned a Bachelor of Science degree in accounting in 2020 and a Master's of Science degree in accounting in 2021. Jordan's primary focus is in tax and accounting services.

**Madison Laney**

Madison Laney joined Williams Overman Pierce, LLP in January 2021 as a staff accountant. Madison graduated from East Carolina University with a Bachelor of Science in Business Administration in 2019 and a Master of Science degree in accounting in 2020. Madison's primary focus is in tax and accounting services.

**Savannah Stephens**

Savannah Stephens joined Williams Overman Pierce, LLP in October 2020 as an administrative assistant. Her responsibilities include processing and assembling tax returns and financial statements. In addition, Savannah performs various office and administrative tasks.

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**CERTIFICATE OF SERVICE**

I, Qiara McCain, of the law firm Howard, Stallings, From, Atkins, Angell & Davis, P.A., certify:

That I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age:

That on October 7, 2022, the foregoing First Application for Interim Compensation of Accountant and Notice of Application was electronically filed with the Clerk of Court using the CM/ECF system which will send notification of such filing to the parties listed below. I further certify that I have mailed the document to the non CM/ECF participants as set out below by first class mail.

I certify under penalty of perjury that the foregoing is true and correct.

DATE: October 7, 2022

s/ Qiara McCain  
Qiara McCain, Paralegal  
P.O. Box 12347  
Raleigh, NC 27605

Brian C. Behr, Esquire Bankruptcy Administrator <i>Served via cm/ecf and by email to Karen_Cook@nceba.uscourts.gov Lesley_Dean@nceba.uscourts.gov and</i>	George M. Oliver Attorney for Debtor <i>Served via cm/ecf</i>
Bill Kroll Everett Gaskins Hancock, LLP Attorney for Baxley Leasing, LLC, Martha Baxley <i>Served via cm/ecf</i>	Williams Overman Pierce, LLP Attn: Edward A. Golden 2501 Atrium Drive, Suite 500 Raleigh, NC 27607